

Willowbrook

AFFIDAVIT OF PUBLICATION : 628419

STATE OF KANSAS, COUNTY OF RENO, SS:

David Dove

of lawful age, being first duly sworn, depose and saith, he/she is Legal Representative of

The Hutchinson News

a daily newspaper printed and published in the city of Hutchinson, Reno County, Kansas, and not a trade, religious, or fraternal publication, and which newspaper has been entered as second-class mail matter in the United States post office, Hutchinson, Kansas, and which newspaper has been continuously and uninterruptedly published daily for more than fifty weeks a year and has been so published for more than fifty years prior to the first publication of the notice hereinafter mentioned, and that a notice, of which a true copy is hereto attached, was published in the regular and entire Monday issue of said HUTCHINSON NEWS for 1 day, the first being made on the 16th day of July, A.D., 2018, and the last on the 16th day of July, A.D., 2018.

Affiant further says that he/she has personal knowledge of the statements above set forth, and that they are true.

David Dove

Subscribed and sworn to before me this 18th day of July, A.D., 2018,

Nancy Scott

Notary Public.

My Commission Expires 02/24/21

Printer's Fees, \$185.14



NOTICE OF BUDGET HEARING
The governing body of
City of Willowbrook
will meet on August 7th, 2018 at 7:00 PM at 74 Willowbrook for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at 74 Willowbrook and will be available at this hearing.

BUDGET SUMMARY
Proposed Budget 2019 Expenditures and Amount of Current Year Estimate for 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget for 2019	
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budgeted Authority for 2018 Ad Valorem Tax	Estimated Expenditures/Valorem Tax Rate
General	234,623	59.972	262,243	59.651	255,226	101,994 59.182
Debt Service						
Library						
Special Highway	2,422		2,420		2,840	
Sewer repayment fund	39,256		39,150		40,000	
Series 2013 GO Bonds	45,299		46,780		46,090	
Totals	321,600	59.972	350,593	59.651	344,156	101,994 59.182
Less: Transfers	0		0		0	
Net Expenditure	321,600		350,593		344,156	
Total Tax Levied	97,685		99,261		x	
Assessed Valuation	1,628,837		1,664,047		1,723,405	
Outstanding Indebtedness, January 1,	317,000		282,000		245,000	
G.O. Bonds	0		0		0	
Revenue Bonds	293,727		261,084		229,064	
Other	0		0		0	
Lease Purchase Principal	610,727		543,084		474,064	
Total						

*Tax rates are expressed in mills

Frank Alexander
City Official Title: City Clerk

628419

FILED

JUL 20 2018

Donna Patton
COUNTY CLERK

Willowbrook City

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FUND	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget for 2019
	Expenditures	Expenditures	Authority for 2018 Ad Estimate
		Rate*	Expenditures/Valorem Tax/Tax Rate
General	234,623	59.972	255,226
Debt Service			101,984
Library			59,182
Special Highway	2,422		
Sewer repayment fund	39,256	2,840	
Series 2013 GO Bonds	45,299	40,000	
Totals	321,600	46,090	
Less: Transfers	0	344,156	
Net Expenditure	321,600	59,651	101,984
Total Tax Levied	97,685		59,182
Assessed Valuation	1,628,837		
			344,156
			X
			1,723,405

	2016	2017	2018
Outstanding Indebtedness, January 1,	317,000	282,000	245,000
G.O. Bonds	0	0	0
Revenue Bonds	283,727	261,084	229,064
Other	0	0	0
Lease Purchase Principal	610,727	543,084	474,064
Total			

Frank Alexander
City Official Title: City Clerk

628419

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AUG 14 2018

Donna Patton
COUNTY CLERK

2019

CERTIFICATE

To the Clerk of Reno County, State of Kansas

We, the undersigned, officers of

City of Willowbrook

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2019; and
(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

		2019 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:		Page No.		
Computation to Determine Limit - 2019		2		
Allocation of MVT, RVT, and 16/20M Veh Tax		3		
Schedule of Transfers		4		
Statement of Indebtedness		5		
Statement of Lease-Purchases		6		
Fund	K.S.A.			
General	12-101a	7	255,226	101,994 59.197 ✓
Debt Service	10-113			
Library	12-1220			
Special Highway		8	2,840	
Sewer repayment fund		8	40,000	
Series 2013 GO Bonds		9	46,090	
		9		
Totals		XXXXXX	344,156	101,994
Budget Summary		10		County Clerk's Use Only
Neighborhood Revitalization				

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

1,722,954

101,994
NO

Assisted by:

Lindburg Vogel Pierce Faris Chtd

Address:

PO Box 2047

Hutchinson KS 67504-2047

Email:

Date Attested: _____ 2018

County Clerk

Governing Body

FILED

AUG 14 2018

Donna Pecton
COUNTY CLERK

City of Willowbrook

2019

Computation to Determine Limit for 2019

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ 99,261
2. Library levy in 2018 budget	- \$
Other tax entity levy in 2018 budget	- \$
3. Net tax levy	\$ 99,261

2019 Budget Percentage Adjustments

4. New improvements for 2018 :	+ 14,384	
5. Increase in personal property for 2018 :		
5a. Personal property 2018	+ 13,746	
5b. Personal property 2017	- 5,120	
5c. Increase in personal property (5a minus 5b)	+ 8,626	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2018 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	+ 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2018 :	+ 0	
8. Expiration of property tax abatements	+ 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	23,010	
11. Total estimated valuation July 1, 2018	1,723,405	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0135	
13. Percentage adjustment increase (12 times 3)	+ \$ 1,343	
14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)	1.40%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 1,390	
16. Total Percentage Adjustments	\$ 2,733	

2019 Revenue Adjustments

17. Property tax revenues for debt service in 2019 budget:		+	<u>0</u>
Property tax revenues for debt service in 2018 budget:		-	<u>0</u>
Increase property tax revenues spent on debt service			<u>0</u>
18. Property tax revenues spent for public building commission and lease payments in the 2019 budget:		+	<u>0</u>
(Obligations must have been incurred prior to July 1, 2016)			
(Do not include amounts already reported in debt service levy)			
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u>0</u>
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>
19. Property tax revenues spent on special assessments in the 2019 budget:		+	<u>0</u>
(Do not include amounts already reported in debt service levy)			
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2019 budget:		+	<u>0</u>
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2019 budget:		+	<u>0</u>
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2019 budget:		+	<u>0</u>
23. Law enforcement expenses - 2019 budget:		+	<u>0</u>
Law enforcement expenses - 2018 budget:		-	<u>0</u>
CPI adjustment	1.40%		<u>0</u>
Increased law enforcement expenses in 2019 budget:		+	<u>0</u>
(Do not include building construction or remodeling costs)			
24. Fire protection expenses - 2019 budget:		+	<u>0</u>
Fire protection expenses - 2018 budget:		-	<u>0</u>
CPI adjustment	1.40%		<u>0</u>
Increased fire protection expense in 2019 budget:		+	<u>0</u>
(Do not include building construction or remodeling costs)			
25. Emergency medical expenses - 2019 budget:		+	<u>0</u>
Emergency medical expenses - 2018 budget:		-	<u>0</u>
CPI adjustment	1.40%		<u>0</u>
Increased emergency medical expenses in 2019 budget:		+	<u>0</u>
(Do not include building construction or remodeling costs)			
26. Total Revenue Adjustments			<u>0</u>

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u>0</u>
29. Total Computed Tax Levy		<u>101,994</u>

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2015 Tax Levy (Less Levy for other Governmental Units)		
2016 Tax Levy (Less Levy for other Governmental Units)		None
2017 Tax Levy (Less Levy for other Governmental Units)		None
2018 Tax Levy (Less Levy for other Governmental Units)		None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment of 0.021	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2019 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement #DIV/0!

Other Tests - Lost Valuation Test

Assessed Valuation Loss

2019 Tax Levy (Less Levy for other Governmental Units)	
2018 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	1,390
2019 Mill Rate (Less Mills for other Governmental Units)	

Loss of Assessed Valuation Multiplied by 2019 Mill Rate	<u>0</u>
Total Adjustment for Loss of Assessed Valuation	<u>1,390</u>

Exemption from Election Requirement Yes

City of Willowbrook

2019

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2018	Ad Valorem Levy Tax Year 2017	Allocation for Proposed Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	99,261	12,548	107	0	0	30
Debt Service						
Library						
TOTAL	99,261	12,548	107	0	0	30

County Treas Motor Vehicle Estimate 12,548

County Treas Recreational Vehicle Estimate 107

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 30

Motor Vehicle Factor 0.12641

Recreational Vehicle Factor 0.00108

16/20 Vehicle Factor 0.00000

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00030

City of Willowbrook

2019

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
Totals		0	0	0	
Adjustments*					
Adjusted Totals		0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2018	Date Due		Amount Due 2018		Amount Due 2019	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2013	9/1/2013	7/1/2023	1.22-3.92	386,807	245,000	1-1 / 7-1	7/1	7,846	38,000	6,410	38,000
Total G.O. Bonds					245,000			7,846	38,000	6,410	38,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
KDHE	12/8/2003	9/1/2024	2.91	600,000	229,064	3-1 / 9-1	3-1 / 9-1	7,048	32,736	6,088	33,695
Total Other					229,064			7,048	32,736	6,088	33,695
Total Indebtedness					474,064			14,894	70,736	12,498	71,695

State of Kansas
City

City of Willowbrook

2019

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2018	Payments Due 2018	Payments Due 2019
Totals					0	0	0

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

City of Willowbrook

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	51,820	56,560	25,259
Receipts:			
Ad Valorem Tax	94,143	99,261	xxxxxxxxxxxxxxxx
Delinquent Tax	1,346		
Motor Vehicle Tax	12,911	12,591	12,548
Recreational Vehicle Tax	110	159	107
16/20M Vehicle Tax		0	0
Commercial Vehicle Tax		0	0
Watercraft Tax	0	31	30
Gross Earning (Intangible) Tax	6,194	2,500	1,788
LAVTR			0
City and County Revenue Sharing			0
Contributions	79,530	80,000	80,000
Trash	7,362	7,900	7,500
Compensating Use Tax	2,702	3,000	2,500
Local Sales Tax	18,106	18,000	16,000
Other	16,959	7,500	7,500
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous		0	
Does miscellaneous exceed 10% of Total R			
Total Receipts	239,363	230,942	127,973
Resources Available:	291,183	287,502	153,232
Expenditures:			
Payroll	90,661	85,000	88,000
Employee benefits	17,946	17,343	16,657
House	3,042	3,000	3,000
Equipment repair	17,933	23,000	22,000
Shop supplies	8,004	6,500	7,500
New equipment	999	5,000	5,000
Gas oil and grease	8,349	8,000	8,500
Roads and grounds	7,606	6,000	7,000
Pool	1,899	2,500	2,500
Golf course	31,276	28,000	30,000
Tennis	0	200	200
Sewer	7,471	8,500	8,500
Trash	8,084	8,600	8,000
Insurance	10,142	11,000	12,000
Social Security	7,095	6,200	7,000
Unemployment tax	104	2,500	2,000
Reimbursed expense			
Capital improvements	6,067	35,900	22,369
Transfer to Capital Improvement Reserve			
Other	1,994		
Cash Forward (2019 column)			
Miscellaneous	5,951	5,000	5,000
Does miscellaneous exceed 10% of Total R			
Total Expenditures	234,623	262,243	255,226
Unencumbered Cash Balance Dec 31	56,560	25,259	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	281,415	292,257	255,226
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			255,226
Tax Required			101,994
Delinquent Comp Rate:	0.0%		0
Amount of 2018 Ad Valorem Tax			101,994

CPA Summary

City of Willowbrook

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	0	210
Receipts:			
State of Kansas Gas Tax	2,279	2,300	2,300
County Transfers Gas	143	330	330
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	2,422	2,630	2,630
Resources Available:	2,422	2,630	2,840
Expenditures:			
Street Repair and Maint	2,422	2,420	2,840
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	2,422	2,420	2,840
Unencumbered Cash Balance Dec 31	0	210	0
2017/2018/2019 Budget Authority Amount	4,963	2,420	2,840

Adopted Budget Sewer repayment fund	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	51,820	52,985	53,846
Receipts:			
Charges to Customers	40,410	40,000	40,000
Interest on Idle Funds	11	11	11
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	40,421	40,011	40,011
Resources Available:	92,241	92,996	93,857
Expenditures:			
Debt Service	39,256	39,150	40,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	39,256	39,150	40,000
Unencumbered Cash Balance Dec 31	52,985	53,846	53,857
2017/2018/2019 Budget Authority Amount	39,784	39,150	40,000

CPA Summary

City of Willowbrook

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Series 2013 GO Bonds	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	230	373	0
Receipts:			
Special assessments	45,442	46,407	46,090
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	45,442	46,407	46,090
Resources Available:	45,672	46,780	46,090
Expenditures:			
Debt service	45,299	46,780	46,090
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	45,299	46,780	46,090
Unencumbered Cash Balance Dec 31	373	0	0
2017/2018/2019 Budget Authority Amount	48,239	46,780	46,090

Adopted Budget 0	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2017/2018/2019 Budget Authority Amount	0	0	0

CPA Summary